



# കേരള ഗസറ്റ് KERALA GAZETTE

## അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
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Thiruvananthapuram,  
Wednesday

2024 ഒക്ടോബർ 09  
09th October 2024

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No.

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### GOVERNMENT OF KERALA

#### Taxes (B) Department

#### NOTIFICATION

G.O.(P) No.140/2024/TD.

*Dated, Thiruvananthapuram, 9th October, 2024*

*23rd Kanni, 1200.*

**S. R. O. No. 912/2024**

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Kerala State Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Government of Kerala, on the recommendations of the Council, hereby makes the



following further amendment in the notification issued under G.O. (P) No. 156/2018/TAXES dated 28<sup>th</sup> September, 2018 and published as S.R.O. No. 680/2018 in the Kerala Gazette Extraordinary No. 2463 dated 28<sup>th</sup> September, 2018, namely:—

### AMENDMENT

In the said notification,

- i. after the entry (c) and before the first proviso, the following entry shall be inserted, namely:-  
“(d) Any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;
- ii. for the existing third proviso, the following proviso shall be substituted, namely:-  
“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except at (d) of this notification.”

By order of the Governor,  
Dr. A. JAYATHILAK,  
*Additional Chief Secretary to Government.*

### Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Based on recommendations of the Goods and Services Tax Council, the Government have decided to make the provisions under section 51 of the Kerala State Goods and Services Tax Act, 2017, applicable to the supply of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by a registered person to another registered person.

The notification is intended to achieve the above object.

